



Trustees' Financial Summary

FY2015-16

Submit ID: 0059-66325151

05 Carbon County

0059 Bridger K-12 Schools

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- Trustees are responsible for ensuring the accuracy and prompt submission of this report.
- Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.
- Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.
- This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.

Certification

Business Manager/Clerk: Betty Sweet **Phone #:** (406) 662-5083

(Signature)

(Date)

Chair, Board of Trustees: Krystal Zentner

(Signature)

(Date)

County Superintendant Jane Swanson-Webb

(Signature)

(Date)

Software

Accounting Package: Foxie Lady

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
100	Miscellaneous	LOCAL		
101	Student Needs	LOCAL		
103	Multi-District Agreement	STATE		
111	Aggregate Reim/Indirects	LOCAL	Ind Costs	Local
116	React	STATE	050059	State
132	Kindergarten Readiness	LOCAL		
136	Medicaid/CSCT	LOCAL		
145	Title II Part A	FEDERAL	0500591415	84.367
146	Title II Part A	FEDERAL	0500591416	84.367
176	21st Century Community Learning	FEDERAL	0500591716	84.287
186	Vo Ed All Career & Tech Ed Programs	STATE	0500591616	State
193	Weinschrott/Muth Bequest	LOCAL		
196	ACT Plus Writing	STATE		
210	SB348 Safety Transfer from Transportation	LOCAL		
211	SB348 Safety Tranfer from Bus Depreciation	LOCAL		
213	SB348 Safety Transfer from Tuition	LOCAL		
217	SB348 Safety Transfer from Adult Ed	LOCAL		
235	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A111161	84.358B
236	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	FEDERAL	S358A111171	84.358B
315	Title I, Part A, Improving Basic Programs	FEDERAL	0500593115	84.010A
316	Title I Improving Basic Programs	FEDERAL	0500593116	84.010A
756	IDEA Part B (Trans from Coop)	FEDERAL		84.027A
816	Vo Ed Carl D Perkins-Comp	FEDERAL	0500598116bg	84.048A
910	Budget Amendment			
911	Budget Amendment			
950	Budget Transfer			

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	197,914.00	150,726.00	257,628.00	6,891.00
02	Taxes Receivable - Real and Personal (120-149)	15,237.00	3,883.00	1,962.00	
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	213,151.00	154,609.00	259,590.00	6,891.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	15,237.00	3,883.00	1,962.00	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	7,993.00			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	189,921.00	150,726.00	257,628.00	6,891.00
52	TOTAL FUND BALANCE/EQUITY	197,914.00	150,726.00	257,628.00	6,891.00
53	TOTAL LIABILITIES AND FUND BALANCE	213,151.00	154,609.00	259,590.00	6,891.00

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	20,763.00	96,612.00	34,011.00	15,017.00
02	Taxes Receivable - Real and Personal (120-149)	764.00			283.00
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			3,791.00	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	21,527.00	96,612.00	37,802.00	15,300.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	764.00		93.00	283.00
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,493.00	
48	Fund Balance for Budget	20,763.00	96,612.00	35,216.00	15,017.00
52	TOTAL FUND BALANCE/EQUITY	20,763.00	96,612.00	37,709.00	15,017.00
53	TOTAL LIABILITIES AND FUND BALANCE	21,527.00	96,612.00	37,802.00	15,300.00

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
		(18)	(19)	(20)	(21)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	4,514.00			10,259.00
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	4,514.00			10,259.00
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget	4,514.00			10,259.00
52	TOTAL FUND BALANCE/EQUITY	4,514.00			10,259.00
53	TOTAL LIABILITIES AND FUND BALANCE	4,514.00			10,259.00

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	21,935.00	120,687.00		
02	Taxes Receivable - Real and Personal (120-149)	622.00			
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	22,557.00	120,687.00		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)	622.00			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		37,200.00		
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	21,935.00	83,487.00		
52	TOTAL FUND BALANCE/EQUITY	21,935.00	120,687.00		
53	TOTAL LIABILITIES AND FUND BALANCE	22,557.00	120,687.00		

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Balance Sheet

	Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE	(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)	97.00	68,310.00		
02 Taxes Receivable - Real and Personal (120-149)				
03 Taxes Receivable - Protested (150-159)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
10 Land and Land Improvements (311-322)				
11 Buildings and Building Improvements (331 & 332)				
12 Machinery and Equipment (341 & 342)				
13 Construction Work in Progress (351)				
20 TOTAL ASSETS AND OTHER DEBITS	97.00	68,310.00		
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
29 Notes Payable - Noncurrent (720)				
30 Lease Obligations Payable (730)				
32 Compensated Absences Payable (760)				
33 Net Pension Liability (770)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)		65,365.00		
41 Unrestricted Net Assets (940)				
47 TIF Fund Balance For Budget				
48 Fund Balance for Budget	97.00	2,945.00		
50 Invested in Capital Assets, Net of Related Debt				
52 TOTAL FUND BALANCE/EQUITY	97.00	68,310.00		
53 TOTAL LIABILITIES AND FUND BALANCE	97.00	68,310.00		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	13,763.00	43.00	79,308.00	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	13,763.00	43.00	79,308.00	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	13,763.00	43.00	79,308.00	
52	TOTAL FUND BALANCE/EQUITY	13,763.00	43.00	79,308.00	
53	TOTAL LIABILITIES AND FUND BALANCE	13,763.00	43.00	79,308.00	

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		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		1,150.00		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		1,150.00		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		1,150.00		
35	TOTAL LIABILITIES		1,150.00		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		1,150.00		



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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	889,262.33	670,348.00
1112	District Levy - Personal Property	1,887.00	5,660.00
1114	District Levy - Pers Prop/Mobile Homes	1,752.00	3,034.00
1116	District Levy - Net and Gross Proceeds	56,153.00	56,292.00
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,569.67	0.00
1190	Penalties and Interest on Taxes	1,542.00	961.00
1510	Interest Earnings	19,332.00	1,878.00
1900	Other Revenue from Local Sources	2,364.00	5,157.00
3110	Direct State Aid	782,296.71	794,838.99
3111	Quality Educator	71,334.90	69,917.98
3112	At Risk Student	7,885.01	9,655.97
3113	Indian Education For All	4,630.80	4,593.60
3114	American Indian Achievement Gap	2,800.00	3,895.00
3115	State Spec Ed Allowable Cost Pymt to Districts	60,815.72	57,126.20
3116	Data For Achievement	3,405.00	4,400.00
3118	Natural Resource Development	5,574.77	8,923.34
3120	State Guaranteed Tax Base Aid	113,987.60	101,400.75
3444	State School Block Grant	107,240.27	107,240.27
3446	SB96 Block Grant Reimbursement	6,187.86	0.00
3470	Montana Bentonite Tax	44,635.00	30,825.00
5300	Operating Transfers from Other Funds	0.00	37.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,185,655.64	1,936,184.10

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	674,474.46	654,154.00
			2XX Personal Services - Employee Benefits	101,051.01	105,394.15
			3XX Purchased Professional and Technical Services	15,220.00	19,333.00
			4XX Purchased Property Services	3,301.00	6,069.00
			5XX Other Purchased Services	4,528.00	6,911.00
			6XX Supplies and Materials	46,690.00	71,824.00
		21XX	Support Services - Students		
			1XX Personal Services - Salaries	40,142.00	42,882.00
			2XX Personal Services - Employee Benefits	8,581.32	9,019.50
			6XX Supplies and Materials	1,462.00	1,274.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
		222X Educational Media Services			
		1XX Personal Services - Salaries		35,000.00	35,000.00
		2XX Personal Services - Employee Benefits		26,575.34	31,415.46
		6XX Supplies and Materials		8,128.00	7,432.00
		23XX Support Services - General Administration			
		1XX Personal Services - Salaries		83,699.00	87,194.00
		2XX Personal Services - Employee Benefits		19,163.22	21,050.07
		3XX Purchased Professional and Technical Services		4,709.00	6,257.00
		5XX Other Purchased Services		5,601.00	11,486.00
		6XX Supplies and Materials		1,267.00	1,788.00
		810 Dues and Fees		4,075.00	1,475.00
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		76,252.00	80,480.00
		2XX Personal Services - Employee Benefits		4,558.99	5,370.59
		5XX Other Purchased Services		2,226.00	7,297.00
		6XX Supplies and Materials		2,000.00	1,219.00
		810 Dues and Fees		480.00	557.00
		25XX Support Services - Business			
		1XX Personal Services - Salaries		34,536.00	36,291.00
		2XX Personal Services - Employee Benefits		3,364.27	3,654.66
		3XX Purchased Professional and Technical Services		12,500.00	12,450.00
		5XX Other Purchased Services		1,241.00	1,614.00
		6XX Supplies and Materials		5,427.00	6,409.00
		810 Dues and Fees		150.00	176.00
		26XX Operation and Maintenance of Plant Services			
		1XX Personal Services - Salaries		97,773.00	100,878.00
		2XX Personal Services - Employee Benefits		13,000.24	14,630.44
		3XX Purchased Professional and Technical Services		4,928.00	2,994.00
		4XX Purchased Property Services		79,383.00	77,425.00
		5XX Other Purchased Services		17,724.00	19,370.00
		6XX Supplies and Materials		35,386.00	43,617.00
		7XX Property and Equipment Acquisition		7,733.00	0.00
	280 Special Education - Local and State				
	1XXX Instruction				
		1XX Personal Services - Salaries		110,314.00	98,863.00
		2XX Personal Services - Employee Benefits		17,625.13	23,228.58
		3XX Purchased Professional and Technical Services		364.00	800.00
		5XX Other Purchased Services		0.00	521.00
		6XX Supplies and Materials		737.00	5,201.00
	62XX Resources Transferred to Other School Districts or Cooperatives				
		920 Resources Transferred to Other School Districts or Cooperatives		3,785.00	3,476.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
	365 Indian Education for All - OTO & Ongoing				
		1XXX Instruction			
			5XX Other Purchased Services	866.00	1,105.00
			6XX Supplies and Materials	3,765.00	3,526.00
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			1XX Personal Services - Salaries	123,933.00	128,641.00
			2XX Personal Services - Employee Benefits	36,045.15	36,442.45
			5XX Other Purchased Services	300.00	538.00
			6XX Supplies and Materials	4,496.00	3,057.00
	710 School Sponsored Extracurricular Activities				
		34XX Extracurricular - Activities			
			1XX Personal Services - Salaries	29,715.00	27,209.00
			2XX Personal Services - Employee Benefits	196.40	362.62
			3XX Purchased Professional and Technical Services	150.00	24.00
			5XX Other Purchased Services	1,059.00	1,015.00
			6XX Supplies and Materials	1,479.00	1,889.00
			810 Dues and Fees	175.00	1,416.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			1XX Personal Services - Salaries	54,122.00	53,040.00
			2XX Personal Services - Employee Benefits	357.72	706.88
			3XX Purchased Professional and Technical Services	550.00	550.00
			5XX Other Purchased Services	12,187.00	10,220.00
			6XX Supplies and Materials	11,317.00	9,101.00
			810 Dues and Fees	2,500.00	2,500.00
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	788.00	2,071.00
			2XX Personal Services - Employee Benefits	11,881.21	2,007.60
			4XX Purchased Property Services	126.00	1,855.00
			6XX Supplies and Materials	34,847.00	36,396.80
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	249.00	250.00
910 Budget Amendment					
	1XX Regular Education Programs - Elementary/Secondary				
		1XXX Instruction			
			6XX Supplies and Materials	7,027.00	14,150.00
		222X Educational Media Services			
			6XX Supplies and Materials	0.00	1,898.00



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PRC	Program	Function	Object	2015 Value	2016 Value
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	9,837.00	3,143.00
			6XX Supplies and Materials	3,777.00	834.00
			7XX Property and Equipment Acquisition	24,000.00	0.00
	280 Special Education - Local and State				
		1XXX Instruction			
			6XX Supplies and Materials	0.00	409.00
	720 School Sponsored Athletics				
		35XX Extracurricular - Athletics			
			6XX Supplies and Materials	0.00	3,950.00
	910 Food Services				
		31XX Food Services			
			6XX Supplies and Materials	0.00	8,179.48
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,990,900.46	2,022,967.28

Schedule Of Changes Worksheet					Fund Code 01
Beginning Fund Balance					287,455.18 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,936,184.10 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,022,967.28 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	7,993.00	Less Last Year	10,751.00	(4b)	-2,758.00
					-2,758.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					197,914.00 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	180,174.40	171,245.00
	1112 District Levy - Personal Property	401.00	1,428.00
	1114 District Levy - Pers Prop/Mobile Homes	347.00	722.00
	1116 District Levy - Net and Gross Proceeds	12,656.00	14,403.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	533.60	0.00
	1190 Penalties and Interest on Taxes	313.00	225.00
	1510 Interest Earnings	2,332.00	810.58
	2220 County On-Schedule Trans Reimb	22,701.00	21,939.30
	3210 State On-Schedule Trans Reimb	22,700.80	21,939.30
	3444 State School Block Grant	7,866.00	7,866.00
	3446 SB96 Block Grant Reimbursement	1,061.82	0.00
	3470 Montana Bentonite Tax	0.00	6,947.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		251,086.62	247,525.18

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	14,792.00	15,474.00
			2XX Personal Services - Employee Benefits	4,356.84	5,583.01
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	12,044.00	12,679.00
			2XX Personal Services - Employee Benefits	1,139.92	1,339.87
		25XX Support Services - Business			
			1XX Personal Services - Salaries	14,801.00	15,384.00
			2XX Personal Services - Employee Benefits	1,857.17	2,053.78
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	7,115.00	7,257.00
			2XX Personal Services - Employee Benefits	1,093.70	1,238.48
			4XX Purchased Property Services	8,142.00	8,008.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries	35,404.87	43,322.00
			2XX Personal Services - Employee Benefits	25,697.33	29,408.57
			4XX Purchased Property Services	11,845.00	8,659.00
			5XX Other Purchased Services	21,126.00	20,128.00
			6XX Supplies and Materials	15,544.00	15,332.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 10	
PRC	Program	Function	Object	2015 Value	2016 Value	
	280	Special Education - Local and State				
		27XX	Student Transportation Services			
			1XX	Personal Services - Salaries	4,484.00	4,610.00
			2XX	Personal Services - Employee Benefits	1,153.04	1,854.29
			5XX	Other Purchased Services	0.00	246.00
210	SB348	Safety Transfer from Transportation				
		998	School Safety Transfers to Building Reserve Fund			
			61XX	Operating Transfers to Other Funds		
			911	School Safety Transfer to Building Reserve Fund	60,000.00	0.00
950	Budget Transfer					
		999	Undistributed			
			9999	Undistributed		
			971	Residual Equity Transfers Out	0.00	6,947.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				240,595.87	199,524.00	

Schedule Of Changes Worksheet					Fund Code 10	
Beginning Fund Balance					102,724.82	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					247,525.18	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					199,524.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					150,726.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 11
PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	98,837.03	86,477.00
	1112 District Levy - Personal Property	192.00	725.00
	1114 District Levy - Pers Prop/Mobile Homes	149.00	371.00
	1116 District Levy - Net and Gross Proceeds	6,732.00	7,269.00
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	114.97	0.00
	1190 Penalties and Interest on Taxes	142.00	115.00
	1510 Interest Earnings	1,951.00	1,412.00
	3470 Montana Bentonite Tax	5,351.00	3,696.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		113,469.00	100,065.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 11	
PRC	Program	Function	Object	2015 Value	2016 Value	
211	SB348 Safety Tranfer from Bus Depreciation					
	998 School Safety Transfers to Building Reserve Fund					
	61XX Operating Transfers to Other Funds					
			911 School Safety Transfer to Building Reserve Fund	20,000.00	0.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				20,000.00	0.00	

Schedule Of Changes Worksheet					Fund Code 11
Beginning Fund Balance					157,563.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					100,065.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
	This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
	This Year	0.00	Less Last Year	0.00 (4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					257,628.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 12

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2.00	38.00
	1611 National School Lunch Program	22,487.00	20,181.00
	1632 Daily Adult Sales	4,529.00	3,322.00
	1636 Summer Program - Adult Sales	1,239.00	0.00
	3220 State Food Services Match	0.00	344.00
	4550 Federal Child Nutrition	52,145.00	57,460.00
	4552 Fresh Fruit And Vegetable	7,116.00	5,414.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		87,518.00	86,759.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 12

PRC	Program	Function	Object	2015 Value	2016 Value
	910 Food Services				
		31XX Food Services			
			1XX Personal Services - Salaries	45,794.00	49,343.00
			2XX Personal Services - Employee Benefits	3,137.00	15,309.00
			6XX Supplies and Materials	35,427.00	18,493.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				84,358.00	83,145.00

Schedule Of Changes Worksheet

Fund Code 12

Beginning Fund Balance	3,277.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	86,759.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	83,145.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	6,891.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	26,989.00	33,786.00
	1112 District Levy - Personal Property	53.00	277.00
	1114 District Levy - Pers Prop/Mobile Homes	32.00	128.00
	1116 District Levy - Net and Gross Proceeds	2,078.00	2,847.00
	1190 Penalties and Interest on Taxes	34.00	39.00
	1510 Interest Earnings	234.00	277.00
	3470 Montana Bentonite Tax	1,652.00	1,141.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		31,072.00	38,495.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	0.00	17,191.00
			2XX Personal Services - Employee Benefits	0.00	4,483.00
			5XX Other Purchased Services	24,530.00	21,539.00
			6XX Supplies and Materials	0.00	215.00
213	SB348 Safety Transfer from Tuition				
	998 School Safety Transfers to Building Reserve Fund				
		61XX Operating Transfers to Other Funds			
			911 School Safety Transfer to Building Reserve Fund	15,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				39,530.00	43,428.00

Schedule Of Changes Worksheet Fund Code 13

Beginning Fund Balance	25,696.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	38,495.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	43,428.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	20,763.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	662.00	869.00
	2240 County Retirement Distribution	246,236.00	224,576.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		246,898.00	225,445.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	99,789.00	105,217.00
		21XX	Support Services - Students		
			2XX Personal Services - Employee Benefits	6,520.00	6,922.00
		222X	Educational Media Services		
			2XX Personal Services - Employee Benefits	5,967.00	5,966.00
		23XX	Support Services - General Administration		
			2XX Personal Services - Employee Benefits	15,096.00	15,642.00
		24XX	Support Services - School Administration		
			2XX Personal Services - Employee Benefits	15,757.00	16,596.00
		25XX	Support Services - Business		
			2XX Personal Services - Employee Benefits	6,872.00	7,284.00
		26XX	Operation and Maintenance of Plant Services		
			2XX Personal Services - Employee Benefits	16,183.00	15,928.00
		27XX	Student Transportation Services		
			2XX Personal Services - Employee Benefits	4,427.00	5,570.00
	280	Special Education - Local and State			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	16,191.00	16,993.00
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	19,172.00	19,640.00
	610	Adult Continuing Education Programs			
		1XXX	Instruction		
			2XX Personal Services - Employee Benefits	549.00	561.00
	710	School Sponsored Extracurricular Activities			
		34XX	Extracurricular - Activities		
			2XX Personal Services - Employee Benefits	5,049.00	4,738.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			2XX Personal Services - Employee Benefits	6,061.00	5,800.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	910	Food Services				
		31XX	Food Services			
			2XX Personal Services - Employee Benefits	6,979.00	7,526.00	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				224,612.00	234,383.00	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					105,550.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					225,445.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					234,383.00	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					96,612.00	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
100	Miscellaneous	
	1510 Interest Earnings	174.00
	1920 Contributions/Donations from Private Sources	440.00
101	Student Needs	
	1920 Contributions/Donations from Private Sources	1,270.00
116	React	
	3900 State Career & Technical Ed Entitlement	3,965.00
132	Kindergarten Readiness	
	1900 Other Revenue from Local Sources	10,350.00
136	Medicaid/CSCT	
	3356 Medicaid Comprehensive School & Community Treatment Services (CSCT)	95,148.00
145	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	2,325.00
146	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	6,000.00
176	21st Century Community Learning	
	4340 Title IV, Part B, 21st Century Community Learning Centers	51,311.00
186	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	5,313.00
193	Weinschrott/Muth Bequest	
	1920 Contributions/Donations from Private Sources	9,098.00
196	ACT Plus Writing	
	3290 State - Other State Grants	200.00
235	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	6,063.00
236	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,388.00
315	Title I, Part A, Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	8,809.00
316	Title I Improving Basic Programs	
	4200 Title I, Part A, Improving Basic Programs	85,142.00
756	IDEA Part B (Trans from Coop)	
	5700 Resources Transferred from Other School Districts or Cooperatives	3,791.00
816	Vo Ed Carl D Perkins-Comp	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	2,060.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		298,847.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
100	Miscellaneous				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			5XX Other Purchased Services		732.00
			6XX Supplies and Materials		150.00
			100 Subtotal		882.00
101	Student Needs				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			6XX Supplies and Materials		2,068.00
			101 Subtotal		2,068.00
116	React				
	329 State Miscellaneous Grants				
	1XXX Instruction				
			5XX Other Purchased Services		1,885.00
			6XX Supplies and Materials		2,080.00
			116 Subtotal		3,965.00
132	Kindergarten Readiness				
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
			1XX Personal Services - Salaries		10,350.00
			132 Subtotal		10,350.00
136	Medicaid/CSCT				
	1XX Regular Education Programs - Elementary/Secondary				
	21XX Support Services - Students				
			3XX Purchased Professional and Technical Services		95,148.00
			136 Subtotal		95,148.00
145	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,300.00
			2XX Personal Services - Employee Benefits		216.00
			3XX Purchased Professional and Technical Services		400.00
			5XX Other Purchased Services		409.00
			145 Subtotal		2,325.00
146	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	1XXX Instruction				
			1XX Personal Services - Salaries		1,875.00
			2XX Personal Services - Employee Benefits		328.00
			3XX Purchased Professional and Technical Services		3,000.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			5XX Other Purchased Services		797.00
			146 Subtotal		6,000.00
176	21st Century Community Learning				
	434 Title IV, Part B, 21st Century Community Learning Centers				
		1XXX Instruction			
			1XX Personal Services - Salaries		38,379.00
			2XX Personal Services - Employee Benefits		6,562.00
			5XX Other Purchased Services		3,127.00
			6XX Supplies and Materials		2,609.00
		27XX Student Transportation Services			
			1XX Personal Services - Salaries		485.00
			2XX Personal Services - Employee Benefits		149.00
			176 Subtotal		51,311.00
186	Vo Ed All Career & Tech Ed Programs				
	390 State Career & Technical Ed Entitlement - Undistributed				
		1XXX Instruction			
			6XX Supplies and Materials		5,313.00
			186 Subtotal		5,313.00
193	Weinschrott/Muth Bequest				
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition		19,098.00
			193 Subtotal		19,098.00
196	ACT Plus Writing				
	329 State Miscellaneous Grants				
		1XXX Instruction			
			6XX Supplies and Materials		200.00
			196 Subtotal		200.00
235	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	412 Title VI, Part B, Subpart 1, Small rural Schools (SRS)				
		1XXX Instruction			
			1XX Personal Services - Salaries		1,600.00
			2XX Personal Services - Employee Benefits		282.00
			3XX Purchased Professional and Technical Services		575.00
			5XX Other Purchased Services		3,466.00
			6XX Supplies and Materials		139.00
			235 Subtotal		6,062.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
236	Title VI, Part B, Subpart 2, Rural Low-Income(RLI)				
	412	Title VI, Part B, Subpart 1, Small rural Schools (SRS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		1,250.00
			2XX Personal Services - Employee Benefits		250.00
			5XX Other Purchased Services		4,921.00
			6XX Supplies and Materials		967.00
			236 Subtotal		7,388.00
315	Title I, Part A, Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		5,547.00
			2XX Personal Services - Employee Benefits		3,263.00
			315 Subtotal		8,810.00
316	Title I Improving Basic Programs				
	420	Title I, Part A, Improving Basic Programs			
		1XXX	Instruction		
			1XX Personal Services - Salaries		63,206.00
			2XX Personal Services - Employee Benefits		21,936.00
			316 Subtotal		85,142.00
756	IDEA Part B (Trans from Coop)				
	456	IDEA, Part B, Children with Disabilities			
		1XXX	Instruction		
			1XX Personal Services - Salaries		3,238.00
			2XX Personal Services - Employee Benefits		553.00
			756 Subtotal		3,791.00
816	Vo Ed Carl D Perkins-Comp				
	452	Carl Perkins (Federal Vo-Ed) - Competitive			
		1XXX	Instruction		
			5XX Other Purchased Services		1,546.00
			6XX Supplies and Materials		379.00
			810 Dues and Fees		135.00
			816 Subtotal		2,060.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					309,913.00



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Schedule Of Changes Worksheet

Fund Code 15

Beginning Fund Balance					46,282.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					298,847.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					309,913.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	2,493.00	Less Last Year	0.00	(4b)	2,493.00	
					2,493.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					37,709.00	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
100 Miscellaneous	614.00	882.00	-268.00
101 Student Needs	1,270.00	2,068.00	-798.00
116 React	3,965.00	3,965.00	0.00
132 Kindergarten Readiness	10,350.00	10,350.00	0.00
136 Medicaid/CSCT	95,148.00	95,148.00	0.00
145 Title II Part A	2,325.00	2,325.00	0.00
146 Title II Part A	6,000.00	6,000.00	0.00
176 21st Century Community Learning	51,311.00	51,311.00	0.00
186 Vo Ed All Career & Tech Ed Programs	5,313.00	5,313.00	0.00
193 Weinschrott/Muth Bequest	9,098.00	19,098.00	-10,000.00
196 ACT Plus Writing	200.00	200.00	0.00
235 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	6,063.00	6,062.00	1.00
236 Title VI, Part B, Subpart 2, Rural Low-Income(RLI)	7,388.00	7,388.00	0.00
315 Title I, Part A, Improving Basic Programs	8,809.00	8,810.00	-1.00
316 Title I Improving Basic Programs	85,142.00	85,142.00	0.00
756 IDEA Part B (Trans from Coop)	3,791.00	3,791.00	0.00
816 Vo Ed Carl D Perkins-Comp	2,060.00	2,060.00	0.00
Total	298,847.00	309,913.00	-11,066.00

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Schedule of Revenues, Expenditures and Changes in Fund Balance

17 - Adult Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 17
PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	12,505.00
	1111 District Levy - Real Property	13,486.00	0.00
	1112 District Levy - Personal Property	21.00	103.00
	1114 District Levy - Pers Prop/Mobile Homes	14.00	50.00
	1116 District Levy - Net and Gross Proceeds	838.00	1,053.00
	1190 Penalties and Interest on Taxes	15.00	16.00
	1340 Fees for Adult Education	171.00	165.00
	1510 Interest Earnings	452.00	125.00
	3470 Montana Bentonite Tax	666.00	460.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>15,663.00</u>	<u>14,477.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 17	
PRC	Program	Function	Object	2015 Value	2016 Value	
	610	Adult Continuing Education Programs				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	3,132.00	3,290.00
			2XX	Personal Services - Employee Benefits	19.00	42.00
			3XX	Purchased Professional and Technical Services	684.00	1,816.00
			5XX	Other Purchased Services	0.00	754.00
			6XX	Supplies and Materials	1,936.00	8,533.00
217	SB348	Safety Transfer from Adult Ed				
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	5,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					10,771.00	14,435.00



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Schedule Of Changes Worksheet

Fund Code 17

Beginning Fund Balance					14,975.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					14,477.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					14,435.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					15,017.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	0.00	350.00
	1510 Interest Earnings	9.00	35.00
	1982 Summer Session - Driver's Education Fees	5,700.00	4,250.00
	3260 State Driver's Education Reimbursement	1,361.00	3,616.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		7,070.00	8,251.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	7,414.00	3,500.00
			2XX	Personal Services - Employee Benefits	47.00	54.00
			4XX	Purchased Property Services	0.00	88.00
			5XX	Other Purchased Services	0.00	205.00
			6XX	Supplies and Materials	1,051.00	586.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				8,512.00	4,433.00	

Schedule Of Changes Worksheet			Fund Code 18
Beginning Fund Balance			696.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In			8,251.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out			4,433.00 (3)
Increase/Decrease of Reserve for Inventories			
This Year	0.00	Less Last Year	0.00 (4a)
Increase/Decrease of Reserve for Encumbrances			
This Year	0.00	Less Last Year	0.00 (4b)
			0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)			4,514.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 21
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	57.00	74.00	
	5300 Operating Transfers from Other Funds	49.00	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		106.00	74.00	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21
PRC	Program	Function	Object	2015 Value	2016 Value
	999 Undistributed				
		61XX Operating Transfers to Other Funds			
			910 Operating Transfers to Other Funds	0.00	37.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	37.00

Schedule Of Changes Worksheet						Fund Code 21
Beginning Fund Balance						10,222.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						74.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						37.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,259.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	30,047.00	27,762.00
	1116 District Levy - Net and Gross Proceeds	0.00	2,305.00
	1190 Penalties and Interest on Taxes	52.00	37.00
	1510 Interest Earnings	34.00	92.00
	1900 Other Revenue from Local Sources	1,300.00	0.00
	3281 State Technology Aid	1,838.30	1,799.23
	3470 Montana Bentonite Tax	1,675.00	1,156.77
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		34,946.30	33,152.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials	33,754.30	18,599.00
			7XX Property and Equipment Acquisition	19,576.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				53,330.30	18,599.00

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance					12,797.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,152.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					18,599.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	5,415.00	(4b)	-5,415.00	
					-5,415.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					21,935.00	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 29

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	564.00	773.83
	3445 State Combined Fund School Block Grant	4,667.17	4,667.17
	3447 SB96 Combined Block Grant Reimbursement	471.69	0.00
	3460 Montana Oil and Gas Tax	58,976.00	21,503.00
	3470 Montana Bentonite Tax	10,060.00	0.00
	5200 Sale or Compensation for Loss of Assets	0.00	5,400.00
950	Budget Transfer		
	9710 Residual Equity Transfers In	0.00	6,947.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>74,738.86</u>	<u>39,291.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 29

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries	0.00	3,400.00
			2XX Personal Services - Employee Benefits	5,542.00	0.00
			6XX Supplies and Materials	2,484.00	0.00
		26XX	Operation and Maintenance of Plant Services		
			4XX Purchased Property Services	11,901.00	0.00
			6XX Supplies and Materials	10,740.00	0.00
			7XX Property and Equipment Acquisition	6,500.00	37,200.00
		52XX	Capital Leases or Long Term Notes with Board of Investments		
			840 Principal On Debt	23,634.86	22,534.00
			850 Interest on Debt	2,228.00	3,456.00
	720	School Sponsored Athletics			
		35XX	Extracurricular - Athletics		
			6XX Supplies and Materials	4,670.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>67,699.86</u>	<u>66,590.00</u>



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Schedule Of Changes Worksheet

Fund Code 29

Beginning Fund Balance					125,727.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					39,291.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					66,590.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	37,200.00	Less Last Year	14,941.00	(4b)	22,259.00	
					22,259.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					120,687.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	1.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		0.00	1.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 60

Beginning Fund Balance					96.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					97.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	55.00	583.00
	1900 Other Revenue from Local Sources	0.00	2,365.00
210	SB348 Safety Transfer from Transportation		
	5301 School Safety and Security Transfer	60,000.00	0.00
211	SB348 Safety Transfer from Bus Depreciation		
	5301 School Safety and Security Transfer	20,000.00	0.00
213	SB348 Safety Transfer from Tuition		
	5301 School Safety and Security Transfer	15,000.00	0.00
217	SB348 Safety Transfer from Adult Ed		
	5301 School Safety and Security Transfer	5,000.00	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		100,055.00	2,948.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	9,437.00
210	SB348 Safety Transfer from Transportation				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	0.00	60,000.00
211	SB348 Safety Transfer from Bus Depreciation				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	0.00	20,000.00
213	SB348 Safety Transfer from Tuition				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			7XX Property and Equipment Acquisition	0.00	15,000.00
217	SB348 Safety Transfer from Adult Ed				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
			4XX Purchased Property Services	0.00	460.00
			7XX Property and Equipment Acquisition	0.00	4,540.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	109,437.00



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Schedule Of Changes Worksheet

Fund Code 61

Beginning Fund Balance					109,434.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					2,948.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					109,437.00	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	65,365.00	Less Last Year	0.00	(4b)	65,365.00	
					65,365.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					68,310.00	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

81 - Private Purpose Trust (spend interest only)

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 81
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	77.00	97.00
	1920 Contributions/Donations from Private Sources	0.00	200.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		77.00	297.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 81	
PRC	Program	Function	Object	2015 Value	2016 Value	
	8XX	Community Services Programs				
		33XX	Community Services			
			870	Student Scholarships	200.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					200.00	0.00

Schedule Of Changes Worksheet						Fund Code 81
Beginning Fund Balance						13,466.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						297.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						0.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						13,763.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

82 - Interlocal Agreement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 82
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	0.00	2.00
	5300 Operating Transfers from Other Funds	200.00	250.00
	5700 Resources Transferred from Other School Districts or Cooperatives	400.00	500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		600.00	752.00

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 82			
PRC	Program	Function	Object	2015 Value	2016 Value			
	1XX	Regular Education Programs - Elementary/Secondary						
		25XX	Support Services - Business					
			6XX	Supplies and Materials			782.00	709.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				782.00	709.00			

Schedule Of Changes Worksheet				Fund Code 82
Beginning Fund Balance				0.00 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				752.00 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				709.00 (3)
Increase/Decrease of Reserve for Inventories				
This Year	0.00	Less Last Year	0.00 (4a)	0.00
Increase/Decrease of Reserve for Encumbrances				
This Year	0.00	Less Last Year	0.00 (4b)	0.00
				0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)				43.00 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	111,902.00	119,191.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>111,902.00</u>	<u>119,191.00</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	96,962.00	107,881.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>96,962.00</u>	<u>107,881.00</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	67,998.00	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	119,191.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	107,881.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	79,308.00	(5)

Trustees' Financial Summary

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Detail Expenditure

Fund	Account		Description	2015 Value	2016 Value
XX	210	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	260	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	280	1XXX	112 Certified Teacher Staff Salaries	41,790.95	41,342.00
XX	39X	1XXX	112 Certified Teacher Staff Salaries	123,932.82	128,641.00
XX	427	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	432	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	451	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	452	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	456	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	457	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	458	1XXX	112 Certified Teacher Staff Salaries	0.00	0.00
XX	XXX	1XXX	112 Certified Teacher Staff Salaries	910,706.79	912,620.00
XX	XXX	1XXX	640 Textbooks and Other Printed Materials - No On-line Services	1,115.29	4,481.00
XX	XXX	1XXX	650 Periodicals - Not On-Line Subscriptions	571.50	1,593.72
XX	XXX	26XX	41X Energy Utility Services	53,101.03	47,165.00
XX	XXX	4XXX	710 Land	0.00	0.00
XX	XXX	4XXX	715 Land Improvements	0.00	0.00
XX	XXX	4XXX	720 Purchase of Existing Buildings	0.00	0.00
XX	XXX	4XXX	725 Major Construction Services	0.00	0.00
XX	XXX	4XXX	73X Major Equipment-New	0.00	0.00
XX	XXX	4XXX	74X Major Equipment-Replacement	0.00	0.00
XX	XXX	XXXX	561 Tuition to Other School Districts Within the State	24,530.00	21,539.00
XX	XXX	XXXX	562 Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX	XXXX	563 Educational Fees to Detention Facilities	0.00	0.00



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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	31,600.80
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	31,600.80

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	10,533.60
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	45,505.15
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	175,926.58
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	98,863.00	17,191.00	0.00	0.00	0.00
280	1XXX	2XX	23,228.58	4,483.00	0.00	0.00	0.00
280	1XXX	3XX	800.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	521.00	21,539.00	0.00	0.00	0.00
280	1XXX	6XX	5,610.00	215.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	0.00	0.00	0.00	0.00	0.00
280	21XX	3XX	0.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	0.00	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	3,476.00	0.00	0.00	0.00	0.00
Totals			132,498.58	43,428.00	0.00	0.00	0.00

175,926.58

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.
ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

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Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	903.00	0.00	0.00	0.00	903.00
Land Improvements	21,114.00	0.00	0.00	0.00	21,114.00
Buildings	2,189,719.00	0.00	0.00	0.00	2,189,719.00
Machinery and Equipment	770,618.00	0.00	40,675.00	15,700.00	795,593.00
Construction in Progress	0.00	0.00	19,098.00	0.00	19,098.00
Totals at Historical Cost	2,982,354.00	0.00	59,773.00	15,700.00	3,026,427.00
Depreciation					
Improvement Accum	2,024.00	0.00	527.00	0.00	2,551.00
Building Accum	970,834.00	0.00	66,585.00	0.00	1,037,419.00
Machinery and Equipment Accum	378,137.00	0.00	71,629.00	11,123.00	438,643.00
Total Accumulated Depreciation	1,350,995.00	0.00	138,741.00	11,123.00	1,478,613.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	1,631,359.00	0.00	-78,968.00	4,577.00	1,547,814.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	43,008.00	0.00	0.00
Support Services Students (21XX)	1,418.00	0.00	0.00
Support Services Staff (22XX)	3,007.00	0.00	0.00
General Administration (23XX)	2,060.00	0.00	0.00
School Administration (24XX)	1,642.00	0.00	0.00
Financial Administration (25XX)	2,105.00	0.00	0.00
Operations and Maintenance (26XX)	20,787.00	0.00	0.00
Transportation (27XX)	29,568.00	0.00	0.00
Food Service (31XX)	3,086.00	0.00	0.00
Extracurricular (34XX, 35XX)	32,064.00	0.00	0.00
Total Depreciation for FY2016	138,745.00	0.00	0.00



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*** Has comment.

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Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	53,346.00	0.00	0.00	16,171.00	37,175.00	6,166.00	31,009.00
Loans Payable	109,624.00	0.00	0.00	7,338.00	102,286.00	7,412.00	94,874.00
Other Post Employment Benefits	172,467.00	0.00	0.00	0.00	172,467.00	0.00	0.00
Other	63,701.00	0.00	0.00	15,196.00	48,505.00	15,654.00	32,851.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	399,138.00	0.00	0.00	38,705.00	360,433.00	29,232.00	158,734.00

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



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Net Pension Liability FY2016

	Beginning Balance	Additions	Reductions	Ending Balance
Governmental				
Net Pension - PERS	296,688.58	43,090.86	0.00	339,779.44
Net Pension - TRS	1,363,581.00	110,506.00	0.00	1,474,087.00